

EXHIBIT

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To: Ms. Kim Alvarez

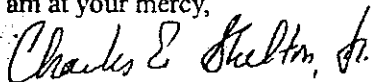
Dear Ms. Alvarez:

I am sorry I missed your most recent visit to Oak Hill. I was surprised that I had not heard from you sooner. I currently do not have a phone but, I have faxed you several times since last August. The first time I asked for information about what years you wanted me to file forms for. The second in September was asking you to intervene with the garnishment on [REDACTED] salary which you did not initiate but I thought perhaps you could coordinate to reduce or release that garnishment. Most recently I requested you release the levy on my State of West Virginia accounts so that I could settle my Workmen's Compensation accounts and get my licensure active. I have no phone at home or work. I have laid off or fired all but one employee and I am living on the generosity of others. I have no way to generate the information you requested by May 13th, nor any way to get there. I have only one vehicle for my wife to get to work with. My others have needed repairs to pass state inspection and since I have no money to effect these repairs I have no way to get there. I have no money to hire anyone to help me prepare my past returns and I am in the process of trying to get a taxpayer advocate. My Mother-in-law died a month ago which created financial and emotional issues for us and I am still trying to help care for my 94 year old Father. My 30 year old son has been living with us for almost a year and is costing us added expenses for food and shelter, insurance and personal needs. Not to mention he has issues with alcohol and substance abuse. Most recently my compressor failed and until I get it fixed I cannot generate income.

Albeit my fault that I am in this quandary, I really do not know what to do. Without income I cannot pay my debts. Without income I cannot get my license. Without a license I cannot be reimbursed by the State or other insurance companies. Without reimbursement I cannot pay the IRS. Without income I cannot pay malpractice insurance, which prevents me from working in hospitals and also affects my reimbursement from insurance companies. While I admit I owe due to my own fault, I cannot get closer to resolving these issues if all our income is levied or garnished to the extents that it now is.

If I had had access to professional help, these issues could be resolved. Due to the lack of discretionary income I have not been able to make much progress. My mental and physical health are at issue here also. If I could be given some financial support I might be able to work towards resolving these issues. I entertain any ideas you may have.

I am at your mercy,



Sincerely

Charles E. Shelton, Sr.